

# Welcome to 2EZ Direct

## Important Information

**Privacy** – We have made every effort to protect your privacy. However, there are risks inherent in using the Internet to conduct business. **We highly recommend you take the measures below to protect your personal information, especially when using a public computer.**

- Before you begin entering data on the downloaded forms, disconnect from the Internet. You can do this by using the offline feature of your browser.
- After you submit your return, please wait until you receive confirmation that we received your return. Then go back to 2EZ Direct and click the "Reset all forms" button to erase all of your personal information.
- If you must exit 2EZ Direct at any time, click the "Reset all forms" button to erase your entries and to prevent anyone from accessing your personal information.

**Printer** – To complete this filing process, you must be able to print form FTB 8453-OL (or FTB 8453 if using a paid preparer), the signature document, as well as a copy of your tax return for your records.

## Things You Need to Have on Hand

- Social security number (SSN) and spouse's SSN, if married filing jointly
- Customer service number (CSN) and spouse's CSN, if married filing jointly. Get your CSN online at [www.ftb.ca.gov](http://www.ftb.ca.gov).
- Income information (all Forms W-2 and Forms 1099-INT)
- Bank account information for direct deposit of refund or electronic funds withdrawal

## Helpful Hints

- **Rounding** – Round all dollar amounts to the nearest whole dollar. You will not be able to enter cents.
- **Browsing with Bookmarks** – Click the bookmarks tab to display a list of bookmark links. These links take you to specific pages within 2EZ Direct. Click the links to easily move from page to page. Click the bookmarks tab again to close the list.
- **Making Corrections** – Select and delete the incorrect information and enter the correct information. Do not use the "Reset all forms" button because it will erase everything you have entered so far.
- **Taking a break** – Be sure to print the pages you have completed before you take a break. Once you exit 2EZ Direct, all your entries will likely be erased.
- **Printing** – You can print your return at any time. Use the Print dialog box to select the pages you want.
- **Exiting 2EZ Direct** – Make sure you click on "Reset all forms" to erase all your entries so no one has access to your personal information.

## Customer Assistance

If you need assistance, please contact our Taxpayer Services Center. Telephone assistance is available from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operational needs.

From within the United States, call ..... (800) 852-5711

From outside the United States, call

(not toll-free) ..... (916) 845-6500

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

## Specific Line Instructions

Instructions based on Internal Revenue Code (IRC) as of January 1, 2001, and California Revenue and Taxation Code (R&TC).

### Line 1 through Line 5 – Filing Status

See "Filing Status" on page 2 for the requirements for each of the filing statuses.

### Line 6 – Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, check the box on line 6 and indicate who can be claimed.

### Line 7 – Dependents

Enter the names of the dependents you are entitled to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are entitled to claim 4 or more dependents, you must use Form 540A or Form 540. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to check out your filing options.

### Refundable Child and Dependent Care Expenses Credit

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. Check out your filing options at [www.ftb.ca.gov](http://www.ftb.ca.gov)



### Line 8 – Wages

Complete the Form W-2 Summary Sheet. The total wages you enter carries over to line 8.

### Line 9 – Interest Income

Enter interest income shown on Form 1099-INT, box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This is interest not taxed by California.

### Line 10 – Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and will not be included in the total for line 11.

## Line 12 – Tax

Click the “Compute your tax” button. The form will look up the tax based on the information you entered.



If you change any information after you computed your tax, you must click the button again to recompute your tax.

## Line 13 – Nonrefundable Renter’s Credit

If you paid rent on your principal California residence in 2002, you may be eligible for a credit to reduce your tax. Complete the Nonrefundable Renter’s Credit Qualification Record.

## Line 15 – Tax Withheld

Complete the Form W-2 Summary Sheet. The total of the tax withheld you enter carries over to line 15.

## Line 20 – Voluntary Contributions

You may contribute part or all of your refund to the funds listed on page 3.

## Line 21 – Refund or No Amount Due

Get your refund in 7 days or less when you request direct deposit. Enter your bank account information on form FTB 8453-OL (or FTB 8453) before you e-file your return. We will deposit your refund as soon as we process your return. Check the status of your refund at [www.ftb.ca.gov](http://www.ftb.ca.gov)



This illustration shows which bank numbers you need when requesting a direct deposit of refund or electronic funds withdrawal. Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.

John Doe  
Mary Doe  
1234 Main Street

1234

PAY TO THE

ANYTOWN BANK

For

Routing: 250250025 Account: 202020

1234

Do not include

DOLLARS

## Line 22 – Amount You Owe

You must pay 100% of the amount you owe by April 15, 2003, to avoid interest and penalties. You can pay the amount you owe by electronic funds withdrawal (EFW), credit card, or check.

- **EFW** – Enter your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account on form FTB 8453-OL (or FTB 8453) before you e-file your return.
- **Credit Card** – Use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay the amount you owe. Call (800) 2-PAY-TAX or (800) 272-9829. You can also go to [www.officialpayments.com](http://www.officialpayments.com), select Payment Center, then use jurisdiction code 1555.
- **Check** – Complete and print form FTB 3582. Make your check or money order payable to Franchise Tax Board. Do not send cash. Write your social security number and “2002 Form 540 2EZ” on your check or money order. Mail the form and your check to the address on the form.

**Note:** Do not mail a copy of your tax return when making a payment.



If you have a financial hardship, you can request to pay by monthly installments. Check out your payment options at [www.ftb.ca.gov](http://www.ftb.ca.gov)

## Signing form FTB 8453-OL or FTB 8453

Before you e-file, make sure to complete, print, and sign form FTB 8453-OL. (If you used a paid preparer to e-file, make sure you and the paid preparer complete, print, and sign form FTB 8453.) This is the only form to sign. Keep this form with your return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. **Do not mail this form to the FTB or the IRS.**

## e-filing your return

Once you are satisfied with your entries and have printed out a copy of your return for your records, select Submit from the Bookmarks and follow the instructions to send your return directly to FTB.

## After you e-file

You will receive a page confirming that we received your return. It also provides instructions on finishing the process.

**Note:** If we were unable to accept your return, you will receive a page with instructions on how to proceed.

## Filing Status

### General Information

Choose only **one** filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

**Exception:** Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2002; or
- A nonresident for the entire year and had no income from California sources during 2002.

### You cannot use Form 540 2EZ if:

- You file a joint return and either spouse was a nonresident in 2002. You should use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.
- You are married and file a separate return. You should use Form 540A or Form 540. Check out your filing options at [www.ftb.ca.gov](http://www.ftb.ca.gov)

**Single** – You are single if **any** of the following was true on December 31, 2002:

- You were never married; or
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2002, and did not remarry in 2002.

**Married Filing Jointly** – You may file married filing jointly if **any** of the following is true:

- You were married as of December 31, 2002, even if you did not live with your spouse at the end of 2002; or
- Your spouse died in 2002 and you did not remarry in 2002; or
- Your spouse died in 2003 before the 2002 return is filed.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

**Head of Household** – This filing status is for unmarried individuals who provide a home for certain other persons. You are entitled to use the head of household filing status only if **ALL** the following apply:

- You were unmarried or considered unmarried on December 31, 2002; and
- You paid more than one-half the costs of keeping up a home of the year 2002; and
- For more than half the year, your home was the main home for you and another person who lived with you; and
- The other person was your qualifying relative; and
- You were not a nonresident alien at any time during the year.

**Qualifying Widow(er)** – You are a qualifying widow(er) if **ALL** of the following apply:

- Your spouse died in 2000 or 2001, and you did not remarry in 2002; and
- You have a child, adopted child, stepchild, or foster child whom you can claim as a dependent; and
- This child lived in your home for all of 2002. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home; and
- You paid over half the cost of keeping up your home for this child; and
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so.

Please enter the year of your spouse's death on your return.

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## Voluntary Contribution Fund Descriptions

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You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return. Enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

**52 — Alzheimer's Disease/Related Disorders Fund.**

Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

**53 — California Fund for Senior Citizens.**

Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.

**54 — Rare and Endangered Species Preservation Program.**

Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**55 — State Children's Trust Fund for the Prevention of Child Abuse.**

Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

**56 — California Breast Cancer Research Fund.**

Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please go to Website: [www.ucop.edu/srphone/bcrp/](http://www.ucop.edu/srphone/bcrp/). Your contribution can help make breast cancer a disease of the past.

**57 — California Firefighters' Memorial Fund.**

Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.

**58 — Emergency Food Assistance Program Fund.**

Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**59 — California Peace Officer Memorial Foundation Fund.**

Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

**60 — Lupus Foundation of America, California Chapters Fund.**

Contributions will provide financial assistance to the California-based operating chapters of the Lupus Foundation of America. Funding will go for public education and research grants to find ways of combating and hopefully finding a cure for Lupus. Lupus itself is a chronic, autoimmune disease that causes the immune system to become hyperactive. The immune system loses its ability to distinguish between foreign substances and its own cells and tissues. The immune system directs antibodies against a lupus sufferer's own body. This causes debilitating pain, organ failure, extreme exhaustion, skin rashes, fevers, hair loss, and even death. Approximately 200,000 Californians suffer from the disease, 90% are women.

**61 — Asthma and Lung Disease Research Fund.**

Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provide grants to develop and advance the understanding and causes of lung disease, the third leading cause of death. Find out more at [www.californialung.org](http://www.californialung.org).

## Form W-2 Summary Sheet

For each 2002 Form W-2 you received, you must complete one line of the table. You can enter up to 10 Forms W-2. If you have more than 10, you must use Form 540A or Form 540. Use the illustration below to make sure you enter the information from the correct box. Round all dollar amounts to the nearest whole dollar.

	Employer identification number, <b>box b</b>	Employee's social security number, <b>box d</b>	State wages, tips, etc., <b>box 16</b>	State income tax, <b>box 17</b>
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Total</b>				

Total wages, transfer to  
Form 540 2EZ line 8

Total tax withheld, transfer to  
Form 540 2EZ line 15

<b>a</b> Control number		22222	Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008	
<b>b</b> Employer identification number				<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld
				\$	\$
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages	<b>4</b> Social security tax withheld
				\$	\$
				<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld
				\$	\$
				<b>7</b> Social security tips	<b>8</b> Allocated tips
				\$	\$
<b>d</b> Employee's social security number				<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits
				\$	\$
<b>e</b> Employee's first name and initial		Last name		<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12
				\$	\$
				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b> Health
				<b>14</b> Other	<b>12c</b> Life
					<b>12d</b> Disability
<b>f</b> Employee's address and ZIP code					\$
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
		\$	\$	\$	\$
		\$	\$	\$	\$

**Form W-2 Wage and Tax Statement** (99)  
**Copy A For Social Security Administration**—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

**2002**  
 (Rev. February 2002)  
 Cat. No. 10134D

Department of the Treasury—Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

**Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page**

# California Resident Income Tax Return 2002

FORM  
**540 2EZ**

L A B E L  H E R E	Your first name	Initial	Last name		P   AC A R RP
	If a joint return, spouse's first name	Initial	Last name		
	Number and street, PO Box or rural route	Apt. no.		PMB no.	
	City	State		ZIP Code	
Your social security number		If joint return, spouse's social security number			
<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			

**Filing Status.** Fill in the circle for your filing status. See instructions.

- 1 ☐ Single
- 2 ☐ Married filing jointly
- 4 ☐ Head of household. **Stop!** See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. (Year spouse died \_\_\_\_\_.)
- 6 If another person can claim you (or your spouse, if married) as a dependent on his or her return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- 7 Number of dependents. **(Do not include yourself or your spouse)** ..... ● 7
- Name: \_\_\_\_\_ Name: \_\_\_\_\_ Name: \_\_\_\_\_

8 Total wages (Form W-2, box 16) See instructions ..... ● 8	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9 Total interest income (Form 1099-INT, box 1) ..... 9	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10 Unemployment compensation ..... ● 10	<input type="text"/>
11 Add line 8 and line 9. <b>Caution:</b> Do not include line 10 ..... ● 11	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12 Using the 2EZ Table for your filing status, enter the tax for the amount on line 11 ..... 12 (If you filled in the circle on line 6, <b>STOP</b> . See instructions)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13 Nonrefundable renter's credit. See instructions ..... ● 13	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
14 Subtract line 13 from line 12. If zero or less, enter -0- ..... ● 14	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15 Total tax withheld (Form W-2, box 17) ..... ■ 15	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16 Overpaid tax. If line 15 is more than line 14, subtract line 14 from line 15 ..... ■ 16	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
17 Tax due. If line 15 is less than line 14, subtract line 15 from line 14 ..... 17	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>





$$\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}$$

Date Accepted \_\_\_\_\_

FORM

**8453-OL**

FTB 8453-OL C2 (REV. 11-2002)

# Instructions for Form FTB 8453-OL

## California Online e-file Return Authorization

### General Information

#### A Purpose of Form FTB 8453-OL

Form FTB 8453-OL is the signature document for e-file returns. By signing this form, you declare that the return is true, correct, and complete. Additionally, you authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

**DO NOT MAIL FORM FTB 8453-OL TO THE FTB OR THE IRS.**

#### B Taxpayer Responsibilities

Before you e-file your return, you must:

- Verify all information on the form FTB 8453-OL, including social security number(s) and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-OL after you prepare the return, but before you transmit it.

After you e-file your return, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453-OL;
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. See California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed.

(**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### C Refund Information

You can check the status of your tax refund by visiting our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or calling FTB's automated toll-free telephone service at (800) 338-0505.

#### D Paying Your Taxes

If you owe tax, you must pay it by April 15, 2003, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829, or visit the Website: [www.officialpayments.com](http://www.officialpayments.com). Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. Enter the DCN and date we accept the return in the spaces at the top of form FTB 8453-OL.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV **before you transmit the return**. We will not honor requests completed after transmission of the return.

**To cancel the electronic funds withdrawal process, taxpayers must call the FTB at (916) 845-0353 two working days before the date of the withdrawal.**

#### Part III – Make Estimated Tax Payments for 2003

When you e-file, you may opt to schedule the electronic payment of estimated tax payments for taxable year 2003. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 two working days before the date of the withdrawal.**

#### Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

#### Part V – Declaration of Taxpayer(s)

An electronically transmitted tax return is not considered complete or filed unless you sign form FTB 8453-OL **before** you transmit the return.

**Deceased taxpayer(s)** –The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453-OL before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to the return) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453-OL.





**You are almost ready to e-file directly to the FTB.**

Please take a moment to check all information you entered. Once you've e-filed your return, you cannot make any corrections electronically. If you do notice an error after we receive your return, complete Form 540X, Amended Individual Income Tax Return.

**Have you printed a copy of all the forms you completed and signed FTB 8453-OL?**

- **Yes.** Follow the instructions below to complete the e-filing process.
- **No.** Please go back and print all the forms you completed, including [FTB 8453-OL](#). Be sure to read and sign [FTB 8453-OL](#) before coming back to this page.

**Enter your CSN (customer service number)**

**Your CSN**

**Spouse's CSN**  
(if married filing  
joint return)

**Read the disclosure agreement**

**Disclosure Agreement**

By entering my CSN above and clicking the e-file button below, I understand that I am submitting the following information to Franchise Tax Board over the Internet: my Internet provider address and all information I entered in these forms.

**e-file your return directly to the FTB**

When you click the button below, your browser will establish a secure connection with our Direct Filing Portal using 128-bit SSL (secure socket layer) and your tax return will be transmitted directly to the FTB.

If you selected to work offline, please go back online now.

The transmission can take up to 2 minutes, depending on your Internet connection.

Click the button just **once** and wait for our system to respond.

Within 2 minutes you should receive a confirmation page with your declaration control number (DCN), which is your proof that we received your return.

If you receive a page without a 14-digit DCN, this means we did not receive your return. The information on that page will explain why your return was not received, and how to proceed.

**Thank you for using 2EZ Direct!**

# Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Check the box which answers the below questions to see if you qualify.



**If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.**

**1. Were you a resident<sup>1</sup> of California for the entire year in 2002?**

- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, e-file, or see the back cover for downloading or ordering forms.

**2. Is the amount on Form 540 2EZ, line 11:**

- \$28,429 or less if single; or
  - \$56,858 or less if married filing jointly, head of household, or qualifying widow(er)?
- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop here. You do not qualify for this credit.

**3. Did you pay rent, for at least half of 2002, on property (including a mobile home that you owned on rented land) in California which was your principal residence?**

- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop here. You do not qualify for this credit.

**4. Can you be claimed as a dependent by a parent, foster parent, or legal guardian in 2002?**

- ☐ **NO.** Go to question 6.
- ☐ **YES.** Go to question 5.

**5. For more than half the year, did you live in the home of a parent, foster parent, or legal guardian in 2002?**

- ☐ **NO.** Go to question 6.
- ☐ **YES.** Stop here. You do not qualify for this credit.

**6. Was the property you rented exempt<sup>2</sup> from property tax in 2002?**

- ☐ **NO.** Go to the next question.
- ☐ **YES.** Stop here. You do not qualify for this credit.

**7. Did you or your spouse claim the homeowner's property tax exemption<sup>3</sup> anytime during 2002?**

- ☐ **NO.** Skip question 8 and answer question 9.
- ☐ **YES.** Go to question 8.

**8. Did you and your spouse maintain separate residences for the entire year in 2002?**

- ☐ **YES.** The spouse that answered "Yes" to question 7 may not claim this credit. If the other spouse alone could have answered "No" to question 7, that person qualifies for the credit. Enter \$60 on line 9 below and on Form 540 2EZ, line 13.
- ☐ **NO.** Stop here. You do not qualify for this credit.

**9. If you are:**

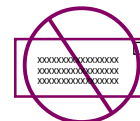
- Single, enter \$60 below.
- Married filing jointly, head of household, or qualifying widow(er), enter \$120 below.

\$ \_\_\_\_\_

Enter this amount on Form 540 2EZ, line 13.

**10. Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2002 which qualified you for this credit.**

**Do Not Mail This Record**



**Street Address**

**City, State, and ZIP Code**

**Dates Rented in 2002 (From \_\_\_\_\_ to \_\_\_\_\_)**

**a** \_\_\_\_\_

**b** \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name**

**Street Address**

**City, State, ZIP Code, and Telephone Number**

**a** \_\_\_\_\_

**b** \_\_\_\_\_

<sup>1</sup> Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2002, and is otherwise qualified.

<sup>2</sup> Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit if you are otherwise qualified.

<sup>3</sup> Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. You can find the Homeowner's property tax exemption information on your property tax bill from your County Assessor's office.

$$\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}$$

Date Accepted \_\_\_\_\_

FORM

**8453**

FTB 8453 C2 (REV. 11-2002)

# Instructions for Form FTB 8453

## California e-file Return Authorization

### General Information

#### A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for e-file returns. By signing this form, the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof. **DO NOT MAIL FORM FTB 8453 TO THE FTB OR THE IRS.**

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare their return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453;
  - Original form(s) W-2, W-2G, and 1099R; and
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

#### C Taxpayer Responsibilities

**Before** your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including social security number(s) and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

**After** your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. See California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

You can check the status of your tax refund by visiting our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or calling FTB's automated toll-free telephone service at (800) 338-0505.

#### E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2003, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829, or visit the Website: [www.officialpayments.com](http://www.officialpayments.com). Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. Taxpayers who want their refund directly deposited or their payment withdrawn electronically from their bank account must complete Parts II and IV **before transmitting the return**. We will not honor requests completed after transmission of the return.

**To cancel the electronic funds withdrawal process, taxpayers must call the FTB at (916) 845-0353 two working days before the date of the withdrawal.**

#### Part III – Make Estimated Tax Payments for 2003

When you e-file, you may opt to schedule the electronic payment of estimated tax payments for taxable year 2003. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, taxpayers must call the FTB at (916) 845-0353 two working days before the date of the withdrawal.**

#### Part IV – Banking Information

Taxpayers can find the routing and account numbers on a check or bank statement, or by contacting their financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

#### Part V – Declaration of Taxpayer(s)

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) before the return is transmitted.

**Deceased taxpayer(s)** –The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to the return) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

# Instructions for Form FTB 3582

## Payment Voucher for Electronically Transmitted Returns

### General Information

Use form FTB 3582, Payment Voucher for Electronically Transmitted Returns, to pay your tax only if you:

- Filed your tax return electronically, and
- Have a balance due.

If you need additional copies, you (or your transmitter) can download California tax forms and publications from our Website at: **www.ftb.ca.gov**

**Note:** You can pay the balance due with a check using this form. Or, you can have your payment automatically withdrawn from your bank account or use your credit card to pay the balance due. See the payment instructions in the tax booklet, or on our Website at: **www.ftb.ca.gov**

#### Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

### General Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before you write your check or money order:
  - Name(s);
  - Address;
  - Social security number(s); and
  - Amount of payment.

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. If you have a balance due, complete the voucher at the bottom of this page. Print your name(s), address, social security number(s), and amount of payment in the space provided. Print all names and words in CAPITAL LETTERS. Use black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Name(s);
- Address;
- Social security number(s); and
- Amount of payment.

The information on form FTB 3582 should match the information that was electronically transmitted to the Franchise Tax Board and the information printed on the paper copy of your 2002 Form 540, Form 540A, Form 540 2EZ, or the Long or Short Form 540NR.

3. Make your check or money order payable to "Franchise Tax Board." Write your social security number(s), tax year (2002), and form number (540, 540A, 540 2EZ, or the Long or Short Form 540NR) of the forms that you electronically filed, on your check or money order.
4. Detach the payment voucher from the bottom of this page, only if an amount is owed. **Mail your check or money order and form FTB 3582 to:**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Note:** Do not send the paper copy of your tax return to the FTB. Keep it for your records.

### When to Make Your Payment

If you have a balance due on your 2002 return, send form FTB 3582 to the FTB with your payment for the full amount by April 15, 2003.

If you cannot pay the full amount you owe by April 15, 2003, pay as much as you can when you mail in this payment voucher to avoid additional charges. You may request to make monthly payments by getting and filing form FTB 3567, Installment Agreement Request. To order this form, use the Internet address shown above in "General Information" or call (800) 338-0505 and select "Personal Income Tax," then select "Order Forms and Publications." Enter code **949** when instructed.

### Penalties and Interest

If you fail to pay the full amount you owe by April 15, 2003, a late payment penalty and interest will be added to your tax due.

✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE ✂  
(Calendar year – Due April 15, 2003)

TAXABLE YEAR

**2002**

## Payment Voucher for Electronically Transmitted Returns

CALIFORNIA FORM

**3582 (e-file)**

Your first name	Initial	Last name	Your social security number
If joint payment, spouse's first name		Initial	Spouse's last name if different from yours
Present home address – number and street, PO Box, or rural route		Apt. no.	PMB no.
City, town or post office		State	ZIP Code

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.  
IF AN AMOUNT IS OWED,

MAIL TO: FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

Do not send a paper copy of  
your tax return with the  
payment voucher.

Amount of payment

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--